

FLASH MEMORY STRUCTURE USING SIDEWALL FLOATING GATE AND METHOD FOR FORMING  
THE SAME**ABSTRACT OF THE DISCLOSURE**

5 A flash memory and a method of forming a flash memory, includes forming a polysilicon wordline on a substrate, the wordline having first and second sidewalls, the first sidewall being tapered, with respect to a surface of the substrate, to have a slope angle and the second sidewall having a slope angle greater than the slope angle of the first sidewall. Thereafter, a polysilicon spacer is formed on the second sidewall while simultaneously removing the polysilicon on the first sidewall. The polysilicon spacer forms a floating gate which is surrounded on a plurality of sides by the second  
10 sidewall.